

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI '1-2' BENCH,  
NEW DELHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER, AND  
SHRI SUCHITRA KAMBLE, JUDICIAL MEMBER,**

**ITA Nos.3050 & 6263/DEL/2015  
[Assessment Years: 2009-10 & 2010-11]**

DCIT, Circle-12(2), Room No.247, C.R. Building, I.P. Estate, New Delhi-110001	M/s Interra Information Technology India Pvt. Ltd. 5/207, Gupta Arcade, LSC Shrestha Vihar, Delhi-110092
	<b>PAN-AABCI1895H</b>
Appellant	Respondent

Appellant by	Shri Abhishekh Agarwal
Respondent by	Ms. Nidhi Srivastava Sr.-DR

<b>Date of Hearing</b>	<b>14/10/2019</b>
<b>Date of Pronouncement</b>	<b>/10/2019</b>

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER**

These two appeals are filed by the Revenue against order of CIT(A)-44, New Delhi, dated 23/02/2015 and 28/08/2015 relating to assessment years 2009-10 & 2010-11.

2. The Ld. DR for the Revenue pointed out that the present appeals are to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3. The CBDT vide Circular No.17/2019 dated 08/08/2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20/08/2019 has also clarified that Circular

No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeals filed by the Revenue in case of low tax effect are not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeals are protected by the exceptions prescribed in para 10 of the Circular dated 11/07/2018.

5. In conclusion, by applying the CBDT Circular dated 08/08/2019 and letter dated 20/08/2019 (supra), both appeals of the Revenue are dismissed as withdrawn/not pressed.

6. In the result, both appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 14/10/2019.

Sd/-  
**[R.K. PANDA]**  
**ACCOUNTANT MEMBER**

Sd/-  
**[SUCHITRA KAMBLE]**  
**JUDICIAL MEMBER**

**Delhi;** Dated: 14/10/2019.

*Shekhar, Sr. P.S*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi